AMENDMENTS TO THE CLAIMS

The following listing of claims replaces all prior versions and listings of claims in the

application.

LISTING OF CLAIMS

1. (Currently amended): A light diffusing sheet comprising a transparent resin layer

having a minute unevenness formed on a surface thereof on at least one side of a transparent

substrate,

wherein a haze value of the light diffusing sheet is 30% or more,

a ratio (Ra / Sm) of a center-line average surface roughness (Ra: µm) and an average

height-depth spacing (Sm: μm) is 0.005 or less satisfies a relationship of 0<(Ra/Sm)≤0.005, and

the Ra satisfies a relationship of $0.1 \le Ra \le 0.4$.

2. (Currently amended): A light diffusing sheet comprising a transparent resin layer

having a minute unevenness formed on a surface thereof on at least one side of a transparent

substrate, further comprising a low refractive index layer having a refractive index lower than a

refractive index of the transparent resin layer on a surface with the minute unevenness,

wherein a haze value of the light diffusing sheet is 30% or more,

a ratio (Ra / Sm) of a center-line average surface roughness (Ra: µm) and an average

height-depth spacing (Sm: µm) is 0.005 or less satisfies a relationship of 0<(Ra/Sm)≤0.005, and

the Ra satisfies a relationship of $0.1 \le Ra \le 0.4$.

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3. (Previously presented): The light diffusing sheet according to Claim 1, wherein an

image clearness of the surface with the minute unevenness is 20% or more.

4. (Previously presented): The light diffusing sheet according to Claim 1, wherein a 60°

gloss value of the surface with the minute unevenness is 70% or less.

5. (Previously presented): The light diffusing sheet according to Claim 1, wherein the

transparent resin layer includes fine particles, and the surface unevenness shape of the transparent

resin layer is formed with the fine particles.

6. (Previously presented): The light diffusing sheet according to Claim 1, wherein the

transparent resin layer is formed with an ultraviolet curing resin.

7. (Previously presented): An optical element comprising the light diffusing sheet

according to Claim 1 provided on one side or both sides of an optical element.

8. (Original): An image display comprising the optical element according to claim 7.

9. (Previously presented): The light diffusing sheet according to Claim 2, wherein an

image clearness of the surface with the minute unevenness is 20% or more.

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10. (Previously presented): The light diffusing sheet according to Claim 2, wherein a 60°

gloss value of the surface with the minute unevenness is 70% or less.

11. (Previously presented): The light diffusing sheet according to Claim 2, wherein the

transparent resin layer includes fine particles, and the surface unevenness shape of the transparent

resin layer is formed with the fine particles.

12. (Previously presented): The light diffusing sheet according to Claim 2, wherein the

transparent resin layer is formed with an ultraviolet curing resin.

13. (Previously presented): An optical element comprising the light diffusing sheet

according to Claim 2 provided on one side or both sides of an optical element.

14. (New): An image display comprising the optical element according to claim 13.

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